

BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of Catawba County:

SECTION I

Budget Adoption, 2011/12

The following budget with anticipated fund revenues of \$196,814,846 and departmental expenditures of \$196,814,846 (see pages 18 through 23) of the budget document for breakdown) is hereby adopted in accordance with G.S. 159 by the County of Catawba for the fiscal year beginning July 1st, 2011, and ending June 30th, 2012, and the same is adopted by fund and department.

The following procedures, controls, and authorities shall apply to transfers and adjustments within the budget except for the budgets of the Reinventing Departments as shown in Section II.

- A. **Transfers Between Funds:** Transfers of appropriations between funds may be made only by the Board of Commissioners with the exception of merit, reclassification funds, and contingency which the County Manager has the authority to transfer.
- B. **Transfers Between Departments:** Transfers of appropriations between departments in a fund and from contingency shall be approved by the Board of Commissioners or may be approved by the County Manager in conformance with the following guidelines:
 - 1. The County Manager finds that they are consistent with operational needs and any Board approved goals.
 - 2. Inter-department transfers do not exceed \$50,000 in total.
 - 3. Transfers from Contingency appropriations do not exceed \$50,000 each unless the County Manager finds an emergency exists.
 - 4. All transfers between departments and funds are reported to the Board of Commissioners no later than its next regular meeting following the date of the transfer.
- C. **Transfers within Departments and Activities:** Department Heads may transfer line item appropriations between activities within the departments under their jurisdiction with the approval of the Budget Manager.
- D. **Transfers within Activities in a Department:** Department Heads are hereby authorized to transfer line item appropriations within activities under their jurisdiction with the approval of the Budget Manager.

- E. **Transfers of Appropriations from Contingency or Departments for Real Estate Transactions:** Transfers of appropriations from Contingency or departments may be made by the County Manager in order to secure options, pay deposits, or pay other necessary expenses related to real estate transactions approved by the Board of Commissioners.
- F. **Transfers of Capital Projects Appropriations:** Transfers of appropriations up to \$50,000 between projects within a capital project fund shall be approved by the County Manager. All manager approved transfers shall be reported to the Board of Commissioners no later than its next regular meeting.
- G. **Transfers of Appropriations from Special Departmental Expense and Revenue Contingencies:** Transfers of appropriations may be made by the Budget Manager from special departmental expense and revenue contingency accounts that have been set aside to accommodate mid-year adjustments for allocations from outside agencies. The budget for such special departmental contingency expenditures will not be used until revenues are received and the related funds are transferred out of the contingency accounts to an appropriate line item.

SECTION II

Amendment to Procedures, Controls, and Authorities for Reinventing Departments

The following procedures, controls, and authorities shall apply to transfers, personnel, and adjustments within the budget for the Reinventing Departments, as determined by the County Manager:

- A. As part of this process, the County's fund balance has been maintained by taking into account the average amount of unexpended funds turned back at the end of each year and making a onetime reduction in each Reinventing Department's allotment by that amount.
- B. The Board of Commissioners will appropriate funds for the Reinventing Departments based on approved outcomes to be achieved during the fiscal year.
- C. Department Heads are hereby authorized to transfer appropriations between activities or from special department contingencies under their jurisdiction with the approval of the Budget Manager. Requests for transfers from the General Fund contingency must be approved by the County Manager. The budget for such special departmental contingency expenditures will not be used until revenues are received and the related funds are transferred out of the contingency accounts to an appropriate line item.

- D. Department Heads within the Reinventing Departments are hereby authorized to reallocate existing positions between activities under their jurisdiction.
- E. Departments will be allowed to retain all unexpended allocations and/or revenues as defined by the County Manager.
- F. Reinventing Departments may create or abolish positions which impact the outcomes approved by the Board of Commissioners and within available revenues upon summary approval of the Board of Commissioners. Approval will come at the next regularly scheduled Board of Commissioners' meeting and will be attached and approved as part of the minutes.

SECTION III

Tax Levy Rate

A tax rate of \$0.53 per \$100 of assessed valuation is hereby levied for Fiscal Year 2011/12, all of which is levied in the General Fund. No discounts will be allowed for early payment of taxes.

The following rates are levied for volunteer fire districts:

<u>Volunteer Fire Department</u>	<u>Tax Rate Per \$100 Valuation</u>
Bandys	\$0.0600 (revenue neutral - \$0.05790)
Catawba	\$0.0700 (revenue neutral - \$0.06520)
Claremont	\$0.0700 (revenue neutral - \$0.06840)
Conover Rural	\$0.0700 (revenue neutral - \$0.06570)
Cooksville	\$0.0517 (revenue neutral - \$0.04890)
Hickory Rural	\$0.0700 (revenue neutral - \$0.06770)
Longview	\$0.0546 (revenue neutral - \$0.05490)
Maiden	\$0.0600 (revenue neutral - \$0.05720)
Mountain View	\$0.0600 (revenue neutral - \$0.05860)
Newton	\$0.0700 (revenue neutral - \$0.06800)
Oxford	\$0.0558 (revenue neutral - \$0.05450)
Propst	\$0.0615 (revenue neutral - \$0.05930)
Sherrills Ford - Terrell	\$0.0700 (revenue neutral - \$0.07060)
St. Stephens	\$0.0700 (revenue neutral - \$0.06770)

SECTION IV

Hospital Fund

The Catawba Valley Medical Center Board of Trustees is hereby required to submit a monthly copy of its financial statements to the County Finance Director that will include a budget to actual comparison of all expenses and revenues.

The Hospital maintains a balance of not less than \$4 million with the County, in the Hospital Capital Reserve Fund, to finance and construct major Hospital capital projects. This

Fund is intended to be used primarily to finance and construct major Hospital capital projects. However, in an emergency situation, with written request of the Hospital, the County may, in its discretion, permit amounts on deposit in the Fund to be extended for any lawful purpose including payment of operating expenses of the Hospital. As long as a \$4 million balance in the Fund is maintained, monthly depreciation payments from the Hospital are not required. Monthly payments of \$50,000 will be required any time such \$4 million balance is not maintained.

Catawba Valley Medical Center is public non-profit hospital and an entity or component unit of Catawba County Government. The County owns the assets but the Hospital is not a line department of the County and therefore is not included in the County budget. The Hospital is authorized to operate as an enterprise fund.

SECTION V

Schools' Current Expense

The allocation of general revenues for the schools' current expense is \$1,433 per pupil based on the average daily membership of K-12. This amount includes \$52 per pupil to operate the following inter-school system programs--Catawba County Bus Garage, Catawba Valley High School, Conover School for Exceptional Children, the Newton-Conover ACT Program, and the Community Schools Program.

It is recommended that the three county school systems appropriate from their estimated fund balance an amount not to exceed 5% of the current expense fund for the purpose of establishing a contingency account.

In accordance with the School Budget and Fiscal Control Act, each Board of Education is required to submit to the Board of Commissioners, as soon as adopted, a copy of the School Board's budget resolution. The school finance officer will submit a quarterly statement of the financial condition of the Administrative unit to the Board of Commissioners.

SECTION VI

Capital Projects and Grants

Project Managers will be designated on a project-by-project basis for all County construction projects and the procedures set forth in "Architectural Procedures – Catawba County", adopted by the Board of Commissioners shall be used to coordinate the efforts of all parties involved in a project. Any changes in the estimate, as a result of bids or otherwise, shall be reported by the Project Managers and carry his or her recommendation of approval to the Board of Commissioners prior to the advertising of bids. When compiled and approved by user agencies, all projects must conform to the Catawba County Design and Construction Specifications.

In accordance with the School Budget and Fiscal Control Act each school system will submit to the County Budget Manager detailed project sheets for each capital project included in this budget on sheets as specified in the "Uniform Budget" format, by January 1, 2011.

The General Capital Projects Fund, the Hospital Construction Fund, the Water and Sewer Fund, the School Capital Outlay Fund, the School Bond Capital Projects Fund, the Schools' Construction Fund, the Fire Districts Funds, and the CDBG Scattered Site Housing Fund are hereby authorized. Appropriations made for the specific projects or grants in these funds are hereby appropriated until the project is completed.

Any grant or capital project budget previously adopted, the balance of any anticipated, but not received, revenues and any unexpended appropriations remaining on June 30th, 2011, shall be reauthorized in the 2011/12 budget unless a specific new budget has been prepared.

SECTION VII

Emergency Approvals, Schools

Emergency transfers to and from the School Capital Outlay Fund shall be in accordance with the School Budget and Fiscal Control Act.

SECTION VII

Annual Financial Reports

All agencies receiving County funding are required to submit an audit report by December 31st, 2011. Approved payments may be delayed pending receipt of this financial information.

SECTION IX

Fees and Licenses

Charges for fees and licenses by Catawba County Departments or Agencies shall be in accordance with the fee policy. Fee changes to be adopted by the Board of Commissioners are set forth in the attached Schedule A.

SECTION X

Per Diem Pay

The Board of Commissioners and members of County boards are authorized to receive per diem pay as follows:

Alcoholic Beverage Control Board – Chair, \$75 per meeting; Members, \$50 per meeting

Board of Adjustment – Chair, \$50 per meeting; Members, \$35 per meeting

Board of Commissioners – Chair, \$950 per month; Members, \$750 per month; In-County Travel Allowance, \$250 per month

Board of Elections – Chair, \$75 per meeting; Members, \$50 per meeting; \$100 for Election Day

Equalization & Review Board – Chair, \$50 per meeting; Members, \$35 per meeting
Hospital Board of Trustees - Chair, \$75 per meeting; Members, \$50 per meeting
Library Board – Chair \$50 per meeting; Members, \$35 per meeting
Mental Health Board – Chair, \$60 per meeting; Members, \$40 per meeting
Planning Board – Chair, \$50 per meeting; Members, \$35 per meeting
Public Health Board – Chair, \$50 per meeting; Members, \$35 per meeting
Social Services Board – Chair, \$50 per meeting; Members, \$35 per meeting
Subdivision Review Board – Chair, \$50 per meeting; Members; \$35 per meeting
Value Review Committee – Chair \$50 per meeting; Members \$35 per meeting

SECTION XI

Personnel

- A. Salaries - Salaries for Fiscal Year 2011/12 are based on the Fiscal Year 2011/12 pay plan for Catawba County that is adopted as a part of this budget and is effective July 1st, 2011. Funds are included for a 1 percent Performance Pay and a \$300 Lump Sum (added to base pay) for employees who satisfy the performance expectations for their position as reflected in employees' individual annual performance evaluation.
- B. Merit Payments - Funds are allocated in the budget to provide merit payments. The County Manager is instructed to prepare a plan for the administration of merit payments for exceptional performance to be effective during the Fiscal Year 2011/12 and to communicate said policy to all department directors and administer the plan. Funds are included for Performance Pay for employees to recognize top performers. These additional salary increases will be effective June 1, 2012, and will be distributed based on employees' individual performance evaluation scores and the budgeted funding.
- C. Travel Allowance - The travel allowance rate will be according to the IRS reimbursement rate.
- D. Special Payment - Positions that require specialized skills may be compensated by a special payment. This payment will only occur while the employee is serving in that capacity. This special payment is not considered a part of the annual base pay for classification. The amount of special payment is to be approved by the County Manager upon a recommendation by the Personnel Director.

SECTION XII

Budget Policy for State and Federal Fund Decreases

It will be the policy of this Board that it will not absorb any reduction in State and Federal funds; that any decrease shall be absorbed in the budget of the agency by reducing personnel or department expenditures to stay within the County appropriation as authorized.

This policy is extended to any agency that is funded by the County and receives State or Federal money. This shall remain in effect until otherwise changed or amended by the Board of Commissioners. The County Manager is hereby directed to indicate this to each of the agencies that may be involved.

SECTION XIII

Reappraisal Fund

In accordance with the provisions of G.S. 153A-150, an appropriation of \$371,643 will be made from the General Fund to the Reappraisal Fund for the purpose of providing funds for the next reappraisal.

SECTION XIV

Fiscal Control Act

The Budget Manager and the Finance Director are hereby directed to make any changes in the budget of fiscal practices that are required by the Local Government and Fiscal Control Act. This shall extend to permitted consolidations of funds and "Single Tax Levies" permitted in the Fiscal Control Act.

- A. As provided by G.S. 159-25 (b), the Board has authorized dual signatures for each check or draft that is made on County funds. The signatures of the County Manager, Finance Director, Assistant County Manager, and Assistant Finance Director shall be authorized signatures of the County.
- B. Operating funds encumbered on the financial records of the County as of June 30th, 2011, are hereby reappropriated to this budget.
- C. The Board authorizes the appropriation of all Fund Balances earned by the Reinventing Departments as determined by the County Manager and as a result of the County's annual audit of June 30th, 2011.
- D. The Board also authorizes (as is the practice) one principal account as depository for all funds received by the Finance Director from any source. Current accounting techniques shall be used to assure that all funds will be properly accounted for in the financial records of the County.

SECTION XV

Authorization to Contract

The County Manager or his designee are hereby authorized to execute agreements, within funds included in the Budget Ordinance or other actions by the Board of Commissioners, for the following purposes: 1) Form grant agreements to public and non-profit organizations; 2) Leases of routine business equipment; 3) Consultant, professional, or maintenance service agreements; 4) Purchase of supplies, materials, or equipment where formal bids are not required by law; 5) Applications for and agreements for acceptance of grant funds from Federal, State, public, and non-profit organization sources, and other funds from other government units, for services to be rendered which have been previously approved by the Board; 6) Construction or repair projects; 7) Liability, health, life, disability, casualty, property, or other insurance or performance bonds other than similar items required by the Sheriff or Register of Deeds; and 8) Other administrative contracts which include agreements adopted in accordance with the directives of the Board of Commissioners.

SECTION XVI

Authorization to Award and Reject Bids

Pursuant to General Statute 143-129, the County Manager is hereby authorized to award formal bids received in amounts less than \$250,000 within the following guidelines: 1) bid is awarded to the lowest responsible bidder; 2) sufficient funding is available within the departmental budget; and 3) purchase is consistent with the goals and/or outcomes of the department. The County Manager shall further be authorized to reject any and/or all bids received if it is in the best interest of Catawba County. A report shall be made to the Catawba County Board of Commissioners of all bids awarded or rejected under this section and entered in the minutes of its formal sessions.

This ordinance is adopted this 6th day of June 2011.



Katherine W. Barnes, Chair



J. Thomas Lundy, County Manager

SCHEDULE A

Below are the fee changes that have been adopted as a part of this budget. All fees are effective July 1st, 2011, unless otherwise noted.

PLANNING

Board of Adjustment

Cottage Business\$425.00

Zoning Permits

Backyard Business\$25.00

EMERGENCY SERVICES

Ambulance Services

Ambulance Base Rates

Advanced Life Support (Emergency, Specialized Services)\$434.00

Advanced Life Support – ALS2\$629.00

Basic Life Support (Emergency)\$366.00

Specialty Care Transport\$742.00

Mileage\$11.44 per mile

HUMAN RESOURCES

Employee Health Clinic Fees

Blood Glucose (one touch)\$4.00

Office Visit\$10.00

Urine Dip.....\$6.00

UTILITIES & ENGINEERING

Residential Permit Fees multiplier decreased by 25%
(One and Two Family Dwellings)

Residential Permit Fees multiplier increased by 12%
(Other – Multi-family, Hotels, Assisted Living Facilities, etc.)

Assembly..... multiplier increased by 13%
(Family Life Center, Theaters, Nightclubs, Restaurants, etc.)

Factory/Industrial – Low and Moderate Hazard multiplier increased by 21%

Business multiplier increased by 29%

Storage – Low and Moderate Hazard..... multiplier increased by 43%
(Warehouse, Mini-Storage, Auto Repair)

Construction and Demolition Landfill

Lumber over 8 feet in length..... \$21.00 per ton + \$2.00 per ton State Tax

Painted, treated, or creosote \$21.00 per ton + \$2.00 per ton State Tax

Chipboard and/or pressboard \$21.00 per ton + \$2.00 per ton State Tax

Brick/block/concrete with reinforced material and/or
contaminated with other waste \$21.00 per ton + \$2.00 per ton State Tax

Drywall..... \$21.00 per ton + \$2.00 per ton State Tax

Roofing/ Shingles..... \$21.00 per ton + \$2.00 per ton State Tax

Non-Friable Asbestos containing transit siding, vinyl floor tiles, asphalt roofing shingles...
.....\$21.00 per ton + \$2.00 per ton State Tax, \$10.00 minimum

Ground and/or Non-ground Brush, Limbs, and Trees

Brush, Limbs and Trees (Grindable).....	\$15.00 per ton
Brush, Limbs and Trees (Non-grindable)	\$21.00 per ton + \$2.00 per ton State Tax

SHERRIFF

Service of Civil Process (out-of-state cases)	\$50.00
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PUBLIC HEALTH**Clinic Services**

Tests

Rabies Titer (Test)	\$65.00
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Environmental Health Division

Authorization to Construct (New and Repair – includes Improvement Permit fee):

Any system, 361-600 gallons per day	\$450.00
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Beneficial Fill Landfill

Application and inspections.....	\$75.00
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Change of Improvement Permit/Authorization to Construct/Well Permit

Re-trip and re-design fee	\$70.00
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Food and Lodging Plan Review Fee	\$250.00
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Improvement Permit (for Site/Soil Evaluation Only)

For New Systems.....	\$150.00
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For Existing Systems.....	\$90.00
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Land Clearing and Inert Debris Landfill Permit

Permit and Quarterly Inspections.....	\$350.00
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Tattoo establishment

Permit for Tattoo Artist (12 months)	\$225.00 per artist
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Pool Re-trip Fee.....	\$25.00
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Well abandonment	\$100.00
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